



# Punjab Government Gazette

## EXTRAORDINARY

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(ASADHA 24, 1943 SAKA)

### LEGISLATIVE SUPPLEMENT

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 7th July, 2021

**No. S.O. 74/P.A.5/2017/S.168A/2021.**-In exercise of the powers conferred by section 168A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the said Act) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby makes the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.41/P.A.5/2017/S.168A/2017 dated the 22nd March, 2021, published in the Gazette of Punjab, dated the 9th April, 2021, namely:—

**AMENDMENT**

In the said notification, in the first paragraph, in clause (ii), the following proviso shall be inserted, namely: -

“Provided that where an e-way bill has been generated under rule 138 of the Punjab Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and its period of validity expires during the period 20th day of March, 2020 to the 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 31st day of May, 2020.”.

2. This notification shall be deemed to have come into force on and with effect from the 5th May, 2020.

**A. VENU PRASAD,**  
Additional Chief Secretary (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 7th July, 2021

**No. S.O. 75/P.A.5/2017/S.168-A/2021.**-In exercise of the powers conferred by section 168A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 45/P.A.5/2017/S.168A/2021 dated the 22nd March, 2021, published in the Gazette of Punjab, dated the 9th April, 2021, namely:-

**AMENDMENT**

In the said notification, in the first paragraph,--

- (i) for the words, figures and letters “29th day of June, 2020”, the words, figures and letters “30th day of August, 2020” shall be substituted; and
- (ii) for the words, figures and letters “30th day of June, 2020”, the words, figures and letters “31st day of August, 2020” shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 27th June, 2020.

**A. VENU PRASAD,**  
Additional Chief Secretary (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 7th July, 2021

**No. S.O. 76/P.A.5/2017/S.25/2021.**-In exercise of the powers conferred by sub-section (6D) of section 25 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereinafter in this notification referred to as the said Act) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, and in suppression of Government of Punjab, notification No. No. S.O. 41/P.A.5/2017/S.25/2020 dated the 27th August, 2020, published in the Punjab Government Gazette, (Extraordinary),Part III, dated the 8th September, 2020, except as respects things done or omitted to be done before such suppression, is pleased to notify that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is –

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

2. This notification shall be deemed to have come into force on and with effect from the 23rd February, 2021.

**A. VENU PRASAD,**  
Additional Chief Secretary (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 7th July, 2021

**No. S.O. 77/P.A.5/2017/S.168A/2021.**-In exercise of the powers conferred by section 168A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as the said Act) and all other powers enabling him in this behalf, in view of the spread of pandemic COVID-19 across many parts of Punjab, the Governor, on the recommendations of the Council, is pleased to notify, as under,-

- (i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 15th day of April, 2021 to the 30th day of May, 2021, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 31st day of May, 2021, including for the purposes of--
  - (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or
  - (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above; but, such extension of time shall not be applicable for the compliances of the following provisions of the said Act, namely:-
    - (a) Chapter IV;
    - (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
    - (c) section 39, except sub-section (3), (4) and (5);
    - (d) section 68, in so far as e-way bill is concerned; and
    - (e) rules made under the provisions specified at clause (a) to (d) above :

Provided that where, any time limit for completion of any action, by any authority or by any person, specified in or prescribed or notified under rule 9 of the Punjab Goods and Services Tax Rules, 2017, falls during the period from the 1st day of May, 2021 to the 31st day of May, 2021, and where completion of such action has not been made within such time, then, the time limit for completion of such action, shall be extended upto the 15th day of June, 2021;

(ii) in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 15th day of April, 2021 to the 30th day of May, 2021, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 31st day of May, 2021, whichever is later.

2. This notification shall be deemed to have come into force on and with effect from the 15th day of April, 2021.

**A. VENU PRASAD,**  
Additional Chief Secretary (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.

*2347/7-2021/Pb. Govt. Press, S.A.S. Nagar*